

**UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

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<b>In re:</b>	<b>Chapter 11</b>
<b>Lehman Brothers Holdings, Inc., <i>et al.</i>,</b>	<b>Case Nos. 08-13555 (JMP)</b>
<b>Debtor.</b>	<b>Jointly Administered</b>

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**OPPOSITION TO DEBTORS' FORTY-SIXTH OMNIBUS OBJECTION ON BEHALF  
OF CREDITOR DAV-EL RESERVATIONS SYSTEM, INC.**

Now comes Dav-El Reservations System, Inc. ("Dav-El"), by and through its counsel, in response to the "Debtors' Forty-Sixth Omnibus Objection to Claims (No Debtor Claims)," dated September 24, 2010 (the "Objection"). Dav-El now states:

1. On September 21, 2009, Dav-El filed its Proof of Claim (Claim #24929) (the "Dav-El POC") with Epiq Bankruptcy Solutions, as authorized by the Court, seeking compensation for services that it performed for the Debtor Lehman Brothers Holdings Inc. prior to September 15, 2008.
2. On September 24, 2010, the Debtors filed the Forty-Sixth Omnibus Objection to Claims, objecting to the entry of the Dav-El POC (identified as #63 on Exhibit A to the Objection) based upon the Dav-El POC's failure to identify a specific debtor and case number.
3. The failure to identify the individual debtor relevant to the Dav-El POC was a clerical error; such a clerical error should not render the claim invalid and expunged. Neither the Debtors nor any other creditor has suffered any harm as a result of the deficient Dav-El POC. Dav-El should be given the opportunity to amend and re-file the Dav-El POC in order to fully comply with the prescribed technical requirements. *In re: Stoecker*, 5 F.3d 1022, 1026 (7th Cir. 1993).
4. Dav-El now seeks to rectify the failure to identify the specific debtor on the Dav-El POC with an Amended Proof of Claim, attached hereto as Exhibit A.

WHEREFORE, Dav-El now seeks permission from the court to amend the Dav-El Proof of Claim, with the Amended Proof of Claim and requests that the Debtors' Objection and request to disallow and expunge the Dav-El POC be denied with respect to the Dav-El POC.

Respectfully submitted,

DAV-EL RESERVATIONS SYSTEM, INC.

*By its attorneys,*

By: /s/ Douglas Chin \_\_\_\_\_

Douglas E. Chin

Scott H. Moskol

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DATED: October 26, 2010

**EXHIBIT A**

**Amended Dav-El Proof of Claim<sup>1</sup>**

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<sup>1</sup> The enclosed Amended Dav-El Proof of Claim does not include copies of the supporting documentation. A copy of the supporting documentation is included with the original Dav-El POC (#24929). Such documents have not been modified since the date of the original filing.

<b>United States Bankruptcy Court/Southern District of New York</b> Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)		
Name of Debtor Against Which Claim is Held Lehman Brothers Holdings, Inc.	Case No. of Debtor 08-13555		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)		THIS SPACE IS FOR COURT USE ONLY	
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)  Dav-EI Reservations System, Inc. Attn: Charles Miraglia 200 Second Street Chelsea, MA 02150-1802  Telephone number: (617) 887-0900      Email Address: cmiraglia@davel.com		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  <b>Court Claim Number:</b> 24929 (If known)  Filed on: 9/21/2009	
Name and address where payment should be sent (if different from above)  Telephone number:      Email Address:		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
<b>1. Amount of Claim as of Date Case Filed: \$ 87,937.88</b> If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6. <input type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.* <b>*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <a href="http://www.lehman-claims.com">http://www.lehman-claims.com</a> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.</b> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <a href="http://www.lehman-claims.com">http://www.lehman-claims.com</a> if claim is a based on a Derivative Contract or Guarantee.		<b>5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a).</b> If any portion of your claim falls in one of the following categories, check the box and state the amount.  Specify the priority of the claim:  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).  <b>Amount entitled to priority:</b>  \$ _____	
<b>2. Basis for Claim: Services Performed</b> (See instruction #2 on reverse side.)  <b>3. Last four digits of any number by which creditor identifies debtor: _____</b> <b>3a. Debtor may have scheduled account as: _____</b> (See instruction #3a on reverse side.)  <b>4. Secured Claim</b> (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ <b>Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____</b>		<b>FOR COURT USE ONLY</b>	
<b>6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ 87,937.88</b> (See instruction #6 on reverse side.)			
<b>7. Credits:</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim. <b>8. Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. <b>DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.</b> If the documents are not available, please explain: Please see supporting documentation included with the original Dav-EI POC (#24929).			
<b>Date:</b>  October 26 2010	<b>Signature:</b> The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.   Charles Miraglia, Chief Financial Officer		

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<b>Debtor.</b>	<b>Jointly Administered</b>

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**CERTIFICATE OF SERVICE**

I, Tal Unrad, do hereby certify that on October 26, 2010 , a copy of “**Opposition to Debtors’ Forty-Six Omnibus Objection on Behalf of Creditor Dav-El Reservations System, Inc.**” was served, by the means specified upon the following parties listed below:

**Manual /Overnight Mail**

Chambers of the Honorable James M. Peck U. S. Bankruptcy Court of Southern New York One Bowling Green Courtroom 601 New York, New York 10004	Weil Gotshal & Manges LLP Attorneys for the Debtors 767 Fifth Avenue, New York , New York 10153  Attention: Shai Waisman, Esquire
Office of the United States Trustee for the Southern District of New York 33 Whitehall Street – 21 <sup>st</sup> Floor New York, New York 10004  Attention Andy Velez-Rivera, Esq., et al	Milbank Tweed Hadley & McCloy LLP Committee of Unsecured Creditors 1 Chase Manhattan Plaza, New York, New York 10005  Attention Dennis F. Dunne, Esq., et al.

/s/ Tal Unrad

**Tal Unrad**  
**BURNS & LEVINSON LLP**  
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Boston, MA 02110-1624  
(617) 345-3000 (Ph)  
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October 26, 2010  
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